

State and Federal Tax Intercept

The California Department of Child Support Services (DCSS) reports all noncustodial parents (NCP) who owe arrears, to the Internal Revenue Service (IRS) and to the Franchise Tax Board (FTB). These agencies intercept NCPs' federal and state income tax refunds to pay arrears. The IRS and the FTB send the intercepted refunds to the State Disbursement Unit. The IRS and FTB notify the NCP by mail of any tax refund intercept.

DCSS sends the NCP a Pre-Offset Notice prior to an intercept. If the NCP disagrees with the intercept, he or she should [Contact Us](#) immediately.

When an NCP files a tax return jointly with a current spouse, the entire amount of the tax refund can be intercepted. However, the spouse may file an "[Injured Spouse" claim form](#)" with the IRS or send a letter to the FTB requesting "innocent spouse" relief. In either case, the spouse must explain why he or she should receive his or her portion of the tax refund. The IRS and FTB will determine if an amount should be refunded to the spouse. IRS intercepts may be held from distribution to the custodial party for up to six (6) months during this process.

In some cases arrears are owed to the State for aid paid to the family. In those cases, money intercepted from a federal tax refund will be used to pay those arrears first.

If you are an NCP who disputes that arrears are owed or you dispute the amount of the arrears you owe, [Contact Us](#).